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FROM THE DESK OF JOE & CAROL TOWNSEND 3690 BUCKNELL DR HIGHLANDS RANCH, CO 80129 (720) 344-2050 JC777@COMCAST.NET



January 12, 2004

DEAR AMENDMENT SECTION,

PLEASE ACCEPT MY RESIGNATION AS AN OFFICER OF A1A NAUTICAL, INC. I HAD SENT IN A RESIGNATION BACK IN DECEMBER BUT DUE TO MY OVERSIGHT I FORGOT TO SEND A FILING FEE.

SINCERELY,

ALBERT JOSEPH TOWNSEND

A1A NAUTICAL, INC. 7550 S.E. Bridge Rd. Hobe Sound, FL 33455

FILED

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ALLAHASSEE, FLORIDA

RESIGNATION

I, ALBERT J. TOWNSEND, hereby resign as an officer and director of A1A Nautical, Inc., effective December 22, 2003.

Dated 12/27____, 2003

ALBERT J. **T**OWNSEND